## EXHIBIT 47

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19 April, 2022

Martin J. Bienenstock Brian S. Rosen Oversight Board Attorneys Proskauer Rose LLP Eleven Times Squares New York, NY, 10036-8299 COST IVED TO BE SEEN T

RE: ATTACHMENT TO DEFICIENT CLAIM [handwritten] 104914

My name is Luz M. Acevedo Mercado with social security number xxx-xx-6506, date of birth xx/xx/1962 and I confirm that I was working under the Department of Education from 1990-2020 with 30 years of service as a permanent teaching employee.

In the following points I show the reason why Attachment A of case 17-03283-LTS was deficient:

1. Act 96-2002 meets the requirements of years offered while I was working for the Department of Education uninterruptedly until 2020. The following is what the Puerto Rico legislature decreed:

Article I. The raises granted under this Law shall be as follows:

- a. One hundred (100) dollars per month salary increase to public employees in active service as of June 30, 2002, without distinction of status or category. When a position provides part-time services, the increase to be granted shall be proportional to the workday. Those employees linked to the service who are not in active service as of July 1, 2002, shall be entitled to receive the increase effective on the date they return to service.
- b. The salary increase shall be granted even if the employee is earning a salary equal to or greater than the maximum rate of the scale or if the increase exceeds the maximum rate of the scale. Said increase shall not affect the salary margin enjoyed by the employees for salary improvement, nor shall it be adjusted to scale. It is hereby ordered that the personnel actions to be taken after the effective date of this increase shall be processed in accordance with the rules issued by the Central Office of Labor Counseling and Human Resources Administration, in harmony with Act No. 89 of July 12, 1979, as amended, known as the "Uniform Compensation Act" and the Uniform Compensation Regulations.

Certified to be a correct and true translation from the source text in Spanish to the target language English. 18 / OCTOBER / 2022 – PHILLIP BERRYMAN ATA-certified Spanish-English #432118 By Targem Translations Inc.

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c. One hundred (100) dollars to employees organized in unions under Act No. 45 of February 25, 1998, as amended, included in appropriate units whose result of the formula under Section 7.5 of the aforementioned Act is zero or negative. Those appropriate units whose formula result is positive, but less than one hundred (100) dollars, shall receive an increase equivalent to the difference between one hundred (100) dollars and the result of said formula.

The statement of legislative intent of the law states:

"therefore, even in the face of the economic hardship we are facing and recognizing the demands of the various groups representing the government labor sector, it is imperative to do justice to our public employees by granting a salary increase of one hundred (100) dollars per month to public employees who meet the conditions set forth below."

According to the calculations related to this law, based on my years of service (18 years), it is estimated that I am owed \$21,600.00.

2. Act 161 of December 24, 2013, states that the pay scale of the teachers of the Puerto Rico Department of Education is to be increased by twenty-five dollars (\$25) per month, effective July 1, 2014, through 2023, and the same was not granted to me.

Due to the high inflation of expenses, raises have been happening recently and this is a right that corresponds to me according to the law. I did not make the claim before 2018, since I understood that it was only for teachers who had a teaching career and it corresponded to all public employees.

Therefore, it is respectfully requested that I not be removed from the case and that the claim be taken into consideration.

Cordially,
[Signature]
Luz M. Acevedo Mercado

[Handwritten:] **Phone 787 - 316 - 2356** 

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## TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US) TARGEM Translations Inc.

I, PHILLIP BERRYMAN, ATA-certified Spanish-English #432118, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 185 Clymer Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: 005 Tab 005 Response

Signed this 18th day of October 2022

Phillip Berryman



